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April 24, 2019

Via ECF and First Class Mail

Honorable Stuart M. Bernstein
United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, New York 10004-1408

Re: *Irving H. Picard v. Carol and Stanley Nelson*, Adv. Pro. No. 10-04377-SMB
Irving H. Picard v. Carol Nelson, Adv. Pro. No. 10-04898-SMB

Dear Judge Bernstein:

I would like to make a motion to adjourn the May 8, 2019 trial date in the above-referenced matters due to the unavailability of a critical witness, Richard M. Oppenheim, accountant to the Defendants. As stated in his attached Declaration, Mr. Oppenheim advised us today that he will be out of the country from May 2, 2019 through May 15, 2019.

Mr. Oppenheim's testimony is essential to the determination of the issues raised by the complaints and is vital to support the Defendants' affirmative defenses. The inability to present Mr. Oppenheim coupled with the inability of presenting Carol and Stanley Nelson, leaves Defendants without any fact witness to present their case and will result in severe prejudice.

While Mr. Oppenheim is unavailable to testify on May 8th and the days that follow, he will become available to testify after May 15, 2019. As such, we respectfully request that the Court adjourn the trial for a short period until Mr. Oppenheim returns from abroad, after May 15, 2019, and is available to testify to these issues.

If the Court would like me to make a formal motion, please be kind enough to so advise me.

Respectfully,

/s/ Helen Davis Chaitman

Helen Davis Chaitman

HDC/sh
Attachment (as stated)

CHAITMAN LLP

Hon. Stuart M. Bernstein

April 24, 2019

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cc: *(Via Email)*
Dean D. Hunt, Esq. (dhunt@bakerlaw.com)
Irving H. Picard, Esq. (ipicard@bakerlaw.com)

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

<div>SECURITIES INVESTOR PROTECTION CORPORATION,</div> <div>Plaintiff-Applicant,</div> <div>v.</div> <div>BERNARD L. MADOFF INVESTMENT SECURITIES LLC,</div> <div>Defendant.</div>	<div>No. 08-01789 (SMB)</div> <div>SIPA LIQUIDATION</div> <div>(Substantively Consolidated)</div>
<div>In re:</div> <div>BERNARD L. MADOFF,</div> <div>Debtor.</div>	
<div>IRVING H. PICARD, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC,</div> <div>Plaintiff,</div> <div>v.</div> <div>CAROL NELSON, individually and as joint tenant; and STANLEY NELSON, individually and as joint tenant,</div> <div>Defendants.</div>	<div>Adv. Pro. No. 10-04377 (SMB)</div>
<div>IRVING H. PICARD, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC,</div> <div>Plaintiff,</div> <div>v.</div>	<div>Adv. Pro. No. 10-04658 (SMB)</div>

CAROL NELSON,

Defendants.

DECLARATION OF RICHARD M. OPPENHEIM, ACCOUNTANT

I, RICHARD M. OPPENHEIM, declare pursuant to 28 U.S.C. 1746, that the following is true and correct based upon my personal knowledge:

1. I am an accountant (former IRS agent), and the Managing Partner at Richard M. Oppenheim Associates, LLP, with offices at 38 Stoney Brook Road, Holmdel. NJ 07733.
2. The focus of my practice is financial management and accounting services, including the preparation of federal and state tax returns for individuals, partnerships, and corporations.
3. Since 1990 through the present date, I have prepared the personal tax returns for Stanley and Carol Nelson.
4. On or about September 12, 2016, I submitted a report and detailed analysis on the total income received and the total taxes paid by the Nelsons on their investment accounts with Bernard L. Madoff Investment Securities.
5. I was contacted by Chaitman LLP to testify as a key witness at the consolidated trial on May 8, 2019.
6. I informed them today that I will be out of the country from May 2, 2019 through May 15, 2019. As such, I will be available to testify after May 15, 2019.

7. The statements made herein are true and correct based on my personal knowledge, and the verbal information provided to me by Chaitman LLP. I understand that if any of these responses are found to be willfully false, I am subject to punishment.

April 24, 2019

/s/ Richard M. Oppenheim

Richard M. Oppenheim
(electronically signed by consent)